



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Karen Paugh **Phone #:** (406) 567-2270

(Signature)

(Date)

**Chair, Board of Trustees:** Jeff Schafer

(Signature)

(Date)

**County Superintendant** Rhonda Long

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
500	Aggregate Reim/Indirects	LOCAL		Local
551	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
562	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
591	Advancing Agriculture Education Program	STATE		NA

# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	96,086.59	26,355.12	152,035.89	
02	Taxes Receivable - Real and Personal (120-149)	1,332.11	99.27	305.04	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	97,418.70	26,454.39	152,340.93	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,332.11	99.27	305.04	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	96,086.59	26,355.12	152,035.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	96,086.59	26,355.12	152,035.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	97,418.70	26,454.39	152,340.93	

# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		30,556.24	17,428.19	12,811.02
02	Taxes Receivable - Real and Personal (120-149)				21.30
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		30,556.24	17,428.19	12,832.32
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				21.30
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		30,556.24	17,428.19	12,811.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>		30,556.24	17,428.19	12,811.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		30,556.24	17,428.19	12,832.32

# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,456.37		4,396.13	1,940.06
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,456.37		4,396.13	1,940.06
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	7,456.37		4,396.13	1,940.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,456.37		4,396.13	1,940.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,456.37		4,396.13	1,940.06

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,099.92	3,140.03		
02	Taxes Receivable - Real and Personal (120-149)	98.79			0.66
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,198.71	3,140.03		0.66
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	98.79			0.66
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,099.92	3,140.03		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,099.92	3,140.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,198.71	3,140.03		0.66

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,612.11	46,846.14		
02	Taxes Receivable - Real and Personal (120-149)		0.17		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,612.11	46,846.31		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		0.17		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,612.11	46,846.14		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,612.11	46,846.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,612.11	46,846.31		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			68,972.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			68,972.13	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			68,972.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			68,972.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			68,972.13	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,815.58			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	53,815.58			
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	53,815.58			
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	53,815.58			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	53,815.58			



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	185,793.45	207,353.75
1190	Penalties and Interest on Taxes	183.81	424.29
1510	Interest Earnings	388.39	454.12
1900	Other Revenue from Local Sources	1,845.30	18.00
3110	Direct State Aid	243,126.21	256,350.03
3111	Quality Educator	22,815.00	17,429.69
3112	At Risk Student	56.18	50.51
3113	Indian Education For All	775.20	835.20
3114	American Indian Achievement Gap	800.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	9,186.05	12,908.47
3116	Data For Achievement	570.00	800.00
3118	Natural Resource Development	1,732.56	2,877.94
3120	State Guaranteed Tax Base Aid	66,012.96	73,440.00
3444	State School Block Grant	42,660.57	42,660.57
3445	State Combined Fund School Block Grant	5,231.24	5,231.24
3446	SB96 Block Grant Reimbursement	5,787.31	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-246.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>586,964.23</b>	<b>621,817.14</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	158,898.63	178,403.31	
			2XX Personal Services - Employee Benefits	39,241.88	40,805.22	
			3XX Purchased Professional and Technical Services	3,255.80	82.50	
			4XX Purchased Property Services	81.00	301.56	
			5XX Other Purchased Services	226.32	560.40	
			6XX Supplies and Materials	10,100.16	3,871.12	
			810 Dues and Fees	2,999.56	704.54	
		21XX	Support Services - Students			
			5XX Other Purchased Services	130.09	0.00	
			6XX Supplies and Materials	149.27	1,287.20	
			810 Dues and Fees	56.70	2,936.75	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	479.23	6.00	
			6XX Supplies and Materials	101.27	606.35	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	3,914.70	9,652.26
			2XX Personal Services - Employee Benefits	941.35	2,503.96
			3XX Purchased Professional and Technical Services	269.46	0.00
			6XX Supplies and Materials	296.04	10.58
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	25,636.96	30,524.39
			2XX Personal Services - Employee Benefits	3,701.35	3,971.41
			3XX Purchased Professional and Technical Services	7,710.52	1,278.10
			5XX Other Purchased Services	11,100.00	13,362.16
			6XX Supplies and Materials	690.26	708.59
			810 Dues and Fees	1,360.80	5,599.35
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	11,525.41	11,242.10
			2XX Personal Services - Employee Benefits	2,887.71	2,954.86
			6XX Supplies and Materials	283.13	19.61
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	13,940.77	10,247.70
			2XX Personal Services - Employee Benefits	1,568.63	2,657.79
			3XX Purchased Professional and Technical Services	2,844.29	40.00
			5XX Other Purchased Services	169.11	252.17
			6XX Supplies and Materials	978.74	175.41
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	30,812.84	34,082.18
			2XX Personal Services - Employee Benefits	10,013.35	6,669.72
			3XX Purchased Professional and Technical Services	1,014.98	2,227.98
			4XX Purchased Property Services	33,590.34	28,280.89
			5XX Other Purchased Services	33.10	25.30
			6XX Supplies and Materials	15,518.04	22,372.39
			7XX Property and Equipment Acquisition	0.00	5,016.00
			810 Dues and Fees	16.74	110.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	50.00
			4XX Purchased Property Services	13.75	932.91
			6XX Supplies and Materials	636.09	0.00
		<b>280 Special Education - Local and State</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	29,073.27	21,584.10
			2XX Personal Services - Employee Benefits	8,345.98	3,660.29
			5XX Other Purchased Services	169.41	229.90
			6XX Supplies and Materials	130.97	30.66



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	9,002.28
	<b>390</b>		<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	20,463.72	28,430.52
			2XX Personal Services - Employee Benefits	6,622.38	7,640.07
			5XX Other Purchased Services	81.00	0.00
			6XX Supplies and Materials	509.10	501.32
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	4,599.35	7,384.90
			2XX Personal Services - Employee Benefits	310.31	505.97
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	9,900.74	8,942.86
			2XX Personal Services - Employee Benefits	63.37	48.88
			5XX Other Purchased Services	1,532.21	616.96
			6XX Supplies and Materials	465.19	0.00
			810 Dues and Fees	722.50	0.00
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	7,803.10	4,742.22
			2XX Personal Services - Employee Benefits	446.55	296.13
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	27,214.52	28,703.81
			2XX Personal Services - Employee Benefits	679.99	684.64
			4XX Purchased Property Services	418.96	6,255.94
			5XX Other Purchased Services	1,786.38	1,849.28
			6XX Supplies and Materials	7,508.77	0.00
			810 Dues and Fees	2,985.00	679.58
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	12,143.58	13,542.11
			2XX Personal Services - Employee Benefits	2,687.42	3,129.71
			6XX Supplies and Materials	1,816.00	98.70
	<b>999</b>		<b>Undistributed</b>		
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	42,478.26	15,000.00
		<b>9999</b>	<b>Undistributed</b>		
			892 Material Prior Period Expenditure Adjustments	1,106.91	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>589,253.31</b>	<b>588,093.59</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					62,363.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					621,817.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					588,093.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,086.59	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	21,982.37	13,434.57
	1190 Penalties and Interest on Taxes	29.60	35.91
	1510 Interest Earnings	532.09	233.58
	2220 County On-Schedule Trans Reimb	5,111.04	6,089.79
	3210 State On-Schedule Trans Reimb	5,111.04	6,089.79
	3444 State School Block Grant	4,175.35	4,175.35
	3446 SB96 Block Grant Reimbursement	1,178.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>38,120.36</b>	<b>30,058.99</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	9,750.11	10,859.90
			2XX Personal Services - Employee Benefits	1,365.78	1,527.92
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	5,502.73	5,598.80
			2XX Personal Services - Employee Benefits	619.27	1,037.92
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	249.22	625.64
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	10,833.67	11,902.23
			2XX Personal Services - Employee Benefits	1,225.94	1,253.68
			3XX Purchased Professional and Technical Services	175.00	50.00
			4XX Purchased Property Services	1,949.59	2,707.78
			5XX Other Purchased Services	1,719.68	1,532.13
			6XX Supplies and Materials	1,835.11	1,864.19
			810 Dues and Fees	98.00	95.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>35,324.10</b>	<b>39,055.69</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					35,351.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,058.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,055.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,355.12	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,337.42	52,554.84
	1190 Penalties and Interest on Taxes	13.71	79.11
	1510 Interest Earnings	599.96	809.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>14,951.09</b>	<b>53,443.38</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	5,970.61	2,814.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,970.61	2,814.80	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					101,407.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,443.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,814.80 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,035.89 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	26.24	0.00
	1520 Dividends on Investments	0.00	151.33
	2240 County Retirement Distribution	75,000.00	80,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>75,026.24</b>	<b>80,151.33</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	25,290.97	28,722.29
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	102.83
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	587.16	1,446.16
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	5,715.59	6,526.13
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,749.52	1,740.79
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	1,423.56	1,700.95
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	4,470.41	4,671.87
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,023.05	1,479.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,420.26	3,370.51
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,360.46	4,653.98
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	377.81	582.66
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,423.90	1,470.65
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,098.32	663.98



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,836.34	4,321.50	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,985.39	2,042.87	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>55,762.74</u>	<u>63,496.23</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					13,901.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,151.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,496.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,556.24	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>500</b>	<b>Aggregate Reim/Indirects</b>	
	1920 Contributions/Donations from Private Sources	750.00
<b>551</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4520 Carl Perkins (Federal Vo-Ed) - Competitive	1,288.00
<b>562</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,200.00
<b>591</b>	<b>Advancing Agriculture Education Program</b>	
	3900 State Career & Technical Ed Entitlement	4,782.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,020.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>500</b>	<b>Aggregate Reim/Indirects</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		2,248.74
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		332.28
	<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		4,656.29
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,090.48
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		112.68
			6XX Supplies and Materials		70.00
	<b>413 Title VII Indian Education</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		263.50
	<b>500 Subtotal</b>				<b>8,773.97</b>
<b>551</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		1,738.02
			6XX Supplies and Materials		560.60
	<b>551 Subtotal</b>				<b>2,298.62</b>





# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
562	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			4XX Purchased Property Services		8,680.20
			5XX Other Purchased Services		231.90
			6XX Supplies and Materials		16,561.63
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		12,611.84
			<b>562 Subtotal</b>		<b>38,085.57</b>
591	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			6XX Supplies and Materials		136.60
			<b>591 Subtotal</b>		<b>136.60</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>49,294.76</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					53,702.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,020.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,294.76 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,428.19 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
500 Aggregate Reim/Indirects	750.00	8,773.97	-8,023.97
551 Vo Ed Carl Perkins Basic Grant	1,288.00	2,298.62	-1,010.62
562 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,200.00	38,085.57	-31,885.57
591 Advancing Agriculture Education Program	4,782.00	136.60	4,645.40
<b>Total</b>	<b>13,020.00</b>	<b>49,294.76</b>	<b>-36,274.76</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	3,861.22
	1190 Penalties and Interest on Taxes	0.00	4.56
	1510 Interest Earnings	74.50	87.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		74.50	3,953.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	2,535.00
			6XX	Supplies and Materials	379.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				379.95	2,535.00	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						11,392.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,953.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,535.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,811.02 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	50.06	52.10
	3260 State Driver's Education Reimbursement	972.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,022.25</u>	<u>52.10</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	647.06
		2XX Personal Services - Employee Benefits		0.00	43.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>690.71</u>

### Schedule Of Changes Worksheet

**Fund Code 18**

Beginning Fund Balance	8,094.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	690.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,456.37	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	2,391.13	2,005.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,391.13</u>	<u>2,005.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					2,391.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,005.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,396.13	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,740.13	15,213.82
	1190 Penalties and Interest on Taxes	14.19	31.99
	1510 Interest Earnings	110.96	161.11
	1900 Other Revenue from Local Sources	614.88	65.00
	3281 State Technology Aid	551.22	560.31
	3447 SB96 Combined Block Grant Reimbursement	858.88	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,420.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>16,890.26</b>	<b>17,452.23</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	16,624.16
			6XX Supplies and Materials	599.00	4,290.73
			810 Dues and Fees	17.50	548.30
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials	447.33	0.00
		24XX	Support Services - School Administration		
			5XX Other Purchased Services	0.00	603.04
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition	0.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,063.83</b>	<b>42,066.23</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	26,713.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,452.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,066.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,099.92	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.96	42.54
	1900 Other Revenue from Local Sources	0.00	84.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>38.96</u>	<u>127.53</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	3,096.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>3,096.22</u>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	6,108.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,096.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,140.03	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.27	10.40
	5200 Sale or Compensation for Loss of Assets	35,272.38	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,306.65	810.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX	Purchased Property Services	
				52,451.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,451.58	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						801.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						810.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,612.11 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.32	0.00
	1510 Interest Earnings	381.14	404.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>381.46</b>	<b>404.91</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	25XX	Support Services - Business			
		6XX	Supplies and Materials	0.16	0.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	892.50	0.00
		4XX	Purchased Property Services	1,223.10	12,817.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,115.76</b>	<b>12,817.96</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	59,259.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	404.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,817.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,846.14	(5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	92,280.16	76,079.77
	6100 Material Prior Period Revenue Adjustments	500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>92,780.16</u>	<u>76,079.77</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	90,761.97	84,579.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>90,761.97</u>	<u>84,579.77</u>

### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	77,472.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,079.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,579.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,972.13	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	20,463.72	25,980.52
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	425,432.88	158,971.10
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	6,891.40	0.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	253.07	0.00
XX	XXX	26XX	41X Energy Utility Services	10,131.09	0.00
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,048.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,048.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,016.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,709.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,507.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0282-38068356

14 Fergus County

0282 Denton H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,584.10	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,660.29	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	229.90	0.00	0.00	0.00	0.00
280	1XXX	6XX	30.66	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,002.28	0.00	0.00	0.00	0.00
<b>Totals</b>			34,507.23	0.00	0.00	0.00	0.00

34,507.23

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	294.00	0.00	0.00	0.00	294.00
*** Buildings	485,638.00	0.00	33,016.00	0.00	518,654.00
Machinery and Equipment	303,775.41	0.00	0.00	0.00	303,775.41
Totals at Historical Cost	789,707.41	0.00	33,016.00	0.00	822,723.41
Depreciation					
Building Accum	372,947.85	0.00	0.00	0.00	372,947.85
Machinery and Equipment Accum	101,274.11	0.00	0.00	0.00	101,274.11
Total Accumulated Depreciation	474,221.96	0.00	0.00	0.00	474,221.96
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	315,485.45	0.00	33,016.00	0.00	348,501.45

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	12,569.94	1,910.30	0.00	0.00	14,480.24	0.00	14,480.24
Total Governmental Activity							
Non-bond Long-Term Liabilities	12,569.94	1,910.30	0.00	0.00	14,480.24	0.00	14,480.24

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0282-38068356

**14 Fergus County**

**0282 Denton H S**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	62,472.36	15,979.26	0.00	78,451.62
Net Pension - TRS	361,864.50	0.00	83,981.30	277,883.20